

Douglas Superannuation Fund

ABN 86 734 960 640

Trustees: Sharon Douglas & Scott Douglas

Financial Statement
For the year ended 30 June 2019

Douglas Superannuation Fund

Reports

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Douglas Superannuation Fund
Statement of Financial Position
as at 30 June 2019

| | Note | 2019 \$ | 2018 \$ |
|---|------|--------------------------|--------------------------|
| Assets | | | |
| Investments | | | |
| Shares in Listed Companies | 6A | - | 6,162.00 |
| Units In Unlisted Unit Trusts | 6B | 111,758.63 | 180,552.36 |
| Other Assets | | | |
| Cash At Bank | | 11,130.57 | 28,648.93 |
| Sundry Assets | | 5,962.92 | 5,752.72 |
| Total Assets | | <u>128,852.12</u> | <u>221,116.01</u> |
| Liabilities | | | |
| Income Tax Payable | | 2,512.18 | (913.00) |
| Other Taxes Payable | | - | 968.00 |
| Total Liabilities | | <u>2,512.18</u> | <u>55.00</u> |
| Net Assets Available to Pay Benefits | | <u>126,339.94</u> | <u>221,061.01</u> |
| <i>Represented by:</i> | | | |
| Liability for Accrued Benefits | 2 | | |
| Mr Scott Douglas | | 113,968.73 | 209,066.91 |
| Mrs Sharon Douglas | | 12,371.21 | 11,994.10 |
| Total Liability for Accrued Benefits | | <u>126,339.94</u> | <u>221,061.01</u> |

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Douglas Superannuation Fund
Operating Statement
For the period 1 July 2018 to 30 June 2019

| | Note | 2019 \$ | 2018 \$ |
|---|------|---------------------------|-------------------------|
| Income | | | |
| Member Receipts | | | |
| Contributions | | | |
| Employer | | 13,351.11 | 23,909.00 |
| Member | | - | 1,320.00 |
| Investment Gains | | | |
| Realised Capital Gains | 8A | 1,505.17 | - |
| Investment Income | | | |
| Distributions | 7A | 10,960.99 | 8,660.00 |
| Dividends | 7B | 218.57 | 371.32 |
| Interest | 7C | 422.75 | 419.00 |
| Other Income | | 12.46 | - |
| | | <u>26,471.05</u> | <u>34,679.32</u> |
| Expenses | | | |
| Member Payments | | | |
| Rollovers Out | | 113,000.00 | - |
| Insurance Premiums | | - | 7,667.00 |
| Other Expenses | | | |
| SMSF Supervisory Levy | | 259.00 | 259.00 |
| Investment Losses | | | |
| Decrease in Market Value | 8B | 4,705.73 | (571.36) |
| | | <u>117,964.73</u> | <u>7,354.64</u> |
| Benefits Accrued as a Result of Operations before Income Tax | | (91,493.68) | 27,324.68 |
| Income Tax | | | |
| Income Tax Expense | | 3,564.75 | 3,814.95 |
| Prior Years Over Provision for Income Tax | | (337.36) | (2,235.07) |
| | | <u>3,227.39</u> | <u>1,579.88</u> |
| Benefits Accrued as a Result of Operations | | <u>(94,721.07)</u> | <u>25,744.80</u> |

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Douglas Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Douglas Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

The financial report was authorised for issue on 27 October 2020 by the trustee of the fund.

Douglas Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

| | Current | Previous |
|--|-------------------|-------------------|
| Liability for Accrued Benefits at beginning of period | 221,061.01 | 195,316.21 |
| Benefits Accrued during the period | 18,278.93 | 25,744.80 |
| Benefits Paid during the period | (113,000.00) | 0.00 |
| Liability for Accrued Benefits at end of period | 126,339.94 | 221,061.01 |

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

| | Current | Previous |
|---|-------------------|-------------------|
| Vested Benefits at beginning of period | 221,061.01 | 195,316.21 |
| Benefits Accrued during the period | 18,278.93 | 25,744.80 |
| Benefits Paid during the period | (113,000.00) | 0.00 |
| Vested Benefits at end of period | 126,339.94 | 221,061.01 |

Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Shares in Listed Companies

| | Current | Previous |
|--------------------------|----------------|-----------------|
| At market value: | | |
| Medibank Private Limited | 0.00 | 6,162.00 |
| | 0.00 | 6,162.00 |

Note 6B – Units In Unlisted Unit Trusts

| | Current | Previous |
|--------------------------------|-------------------|-------------------|
| At market value: | | |
| Mackay Staff Unit Trust | 74,570.63 | 84,611.36 |
| Sidcor Staff Unit Trust | 37,188.00 | 29,941.00 |
| Stealth Enterprises Unit Trust | 0.00 | 66,000.00 |
| | 111,758.63 | 180,552.36 |

Note 7A – Distributions

| | Current | Previous |
|-------------------------|------------------|-----------------|
| Mackay Staff Unit Trust | 10,960.99 | 8,660.00 |
| | 10,960.99 | 8,660.00 |

Douglas Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 7B – Dividends

| | Current | Previous |
|--------------------------|----------------|-----------------|
| Medibank Private Limited | 218.57 | 371.32 |
| | 218.57 | 371.32 |

Note 7C – Interest

| | Current | Previous |
|---------------------------|----------------|-----------------|
| Westpac Savings Account | 7.07 | 21.06 |
| Westpac Working Account | 134.80 | 44.02 |
| Loan- SS Investment Trust | 280.88 | 353.92 |
| | 422.75 | 419.00 |

Note 8A – Realised Capital Gains

| | Current | Previous |
|-----------------------------------|-----------------|-----------------|
| Shares in Listed Companies | | |
| Medibank Private Limited | 1,505.17 | 0.00 |
| | 1,505.17 | 0.00 |

Note 8B – Decrease in Market Value

| | Current | Previous |
|--------------------------------------|-----------------|-----------------|
| Shares in Listed Companies | | |
| Medibank Private Limited | 1,912.00 | (212.00) |
| Units In Unlisted Unit Trusts | | |
| Mackay Staff Unit Trust | 10,040.73 | (2,909.36) |
| Sidcor Staff Unit Trust | (7,247.00) | 2,550.00 |
| | 4,705.73 | (571.36) |

Douglas Superannuation Fund
(ABN: 86 734 960 640)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2018 - 30 June 2019 | Residential Address: 39 Patrick Street Merewether, NSW 2291 |
| Member Number: 1 | Date of Birth: 10 June 1975 |
| Mr Scott Robert Douglas | Date Joined Fund: 5 September 2003 |
| | Eligible Service Date: 12 January 1994 |
| | Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|--|-------------------|
| Withdrawal Benefit as at 1 Jul 2018 | |
| Accumulation | 209,066.91 |
| Total as at 1 Jul 2018 | 209,066.91 |

| | |
|---|-------------------|
| Withdrawal Benefit as at 30 Jun 2019 | |
| Accumulation | 113,968.73 |
| Total as at 30 Jun 2019 | 113,968.73 |

Your Tax Components

| | |
|-------------------|------------|
| Tax Free | 1,320.00 |
| Taxable - Taxed | 112,648.73 |
| Taxable - Untaxed | - |

Your Preservation Components

| | |
|----------------------------|------------|
| Preserved | 113,968.73 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | - |

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

phone 0249265299 | email scottdouglas@sidcor.com.au
mail Douglas Superannuation Fund, PO Box 831, Newcastle NSW 2300

Douglas Superannuation Fund
(ABN: 86 734 960 640)

Member Benefit Statement

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2018 - 30 June 2019 | Residential Address: 39 Patrick Street Merewether, NSW 2291 |
| Member Number: 1 | Date of Birth: 10 June 1975 |
| Mr Scott Robert Douglas | Date Joined Fund: 5 September 2003 |
| Accumulation Account | Eligible Service Date: 12 January 1994 |
| Accumulation | Tax File Number Held: Yes |
| | Account Start Date: 5 September 2003 |

| Your Account Summary | |
|---|-------------------|
| Withdrawal Benefit as at 1 Jul 2018 | 209,066.91 |
| <i>Increases to your account:</i> | |
| Employer Contributions | 13,351.11 |
| Share Of Net Fund Income | 7,704.65 |
| <u>Total Increases</u> | <u>21,055.76</u> |
| <i>Decreases to your account:</i> | |
| Contributions Tax | 2,002.67 |
| Rollovers Out | 113,000.00 |
| Tax on Net Fund Income | 1,151.27 |
| <u>Total Decreases</u> | <u>116,153.94</u> |
| Withdrawal Benefit as at 30 Jun 2019 | 113,968.73 |

| Your Tax Components | | |
|---|----------|------------|
| Tax Free | 1.1582 % | 1,320.00 |
| Taxable - Taxed | | 112,648.73 |
| Taxable - Untaxed | | - |
| Your Preservation Components | | |
| Preserved | | 113,968.73 |
| Restricted Non Preserved | | - |
| Unrestricted Non Preserved | | - |
| Your Insurance Benefits | | |
| No insurance details have been recorded | | |
| Your Beneficiaries | | |
| No beneficiary details have been recorded | | |

For Enquiries:

phone 0249265299 | email scottdouglas@sidcor.com.au
mail Douglas Superannuation Fund, PO Box 831, Newcastle NSW 2300

Trustees

The Trustees of the Fund are as follows:

Sharon Douglas and
Scott Douglas

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Sharon Douglas
Trustee

.....
Scott Douglas
Trustee

Statement Date: 30 June 2019

For Enquiries:

phone 0249265299 | email scottdouglas@sidcor.com.au
mail Douglas Superannuation Fund, PO Box 831, Newcastle NSW 2300

Douglas Superannuation Fund
(ABN: 86 734 960 640)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2018 - 30 June 2019 | Residential Address: 39 Patrick Street Merewether, NSW 2291 |
| Member Number: 2 | Date of Birth: 17 May 1965 |
| Mrs Sharon Lee Douglas | Date Joined Fund: 5 September 2003 |
| | Eligible Service Date: 5 September 2003 |
| | Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|--|------------------|
| Withdrawal Benefit as at 1 Jul 2018 | |
| Accumulation | 11,994.10 |
| Total as at 1 Jul 2018 | 11,994.10 |

| | |
|---|------------------|
| Withdrawal Benefit as at 30 Jun 2019 | |
| Accumulation | 12,371.21 |
| Total as at 30 Jun 2019 | 12,371.21 |

Your Tax Components

| | |
|-------------------|-----------|
| Tax Free | - |
| Taxable - Taxed | 12,371.21 |
| Taxable - Untaxed | - |

Your Preservation Components

| | |
|----------------------------|-----------|
| Preserved | 12,371.21 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | - |

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

phone 0249265299 | email scottdouglas@sidcor.com.au
mail Douglas Superannuation Fund, PO Box 831, Newcastle NSW 2300

Douglas Superannuation Fund
(ABN: 86 734 960 640)

Member Benefit Statement

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2018 - 30 June 2019 | Residential Address: 39 Patrick Street Merewether, NSW 2291 |
| Member Number: 2 | Date of Birth: 17 May 1965 |
| Mrs Sharon Lee Douglas | Date Joined Fund: 5 September 2003 |
| Accumulation Account | Eligible Service Date: 5 September 2003 |
| Accumulation | Tax File Number Held: Yes |
| | Account Start Date: 5 September 2003 |

| Your Account Summary | |
|---|--------------------------------|
| Withdrawal Benefit as at 1 Jul 2018 | 11,994.10 |
| <i>Increases to your account:</i> | |
| Share Of Net Fund Income | 450.56 |
| <u>Total Increases</u> | <u>450.56</u> |
| <i>Decreases to your account:</i> | |
| Tax on Net Fund Income | 73.45 |
| <u>Total Decreases</u> | <u>73.45</u> |
| Withdrawal Benefit as at 30 Jun 2019 | <u><u>12,371.21</u></u> |

| Your Tax Components | |
|---------------------|------------|
| Tax Free | 0.0000 % - |
| Taxable - Taxed | 12,371.21 |
| Taxable - Untaxed | - |

| Your Preservation Components | |
|------------------------------|-----------|
| Preserved | 12,371.21 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | - |

| Your Insurance Benefits | |
|---|--|
| No insurance details have been recorded | |

| Your Beneficiaries | |
|---|--|
| No beneficiary details have been recorded | |

For Enquiries:

phone **0249265299** | email **scottdouglas@sidcor.com.au**
mail **Douglas Superannuation Fund, PO Box 831, Newcastle NSW 2300**

Trustees

The Trustees of the Fund are as follows:

Sharon Douglas and
Scott Douglas

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Sharon Douglas
Trustee

.....
Scott Douglas
Trustee

Statement Date: 30 June 2019

For Enquiries:

phone 0249265299 | email scottdouglas@sidcor.com.au
mail Douglas Superannuation Fund, PO Box 831, Newcastle NSW 2300

Douglas Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Douglas Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly the financial position of the Fund at 30 June 2019 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2019.

Signed in accordance with a resolution of the trustees by:

..... Dated:/...../.....
Sharon Douglas
Trustee

..... Dated:/...../.....
Scott Douglas
Trustee

Compilation Report to the Trustees and Members of Douglas Superannuation Fund

ABN 86 734 960 640
For the period 01 July 2018 to 30 June 2019

On the basis of the information provided by the Trustees of Douglas Superannuation Fund, we have compiled the accompanying special purpose financial statements of Douglas Superannuation Fund for the period ended 30 June 2019, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

The Trustees of Douglas Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of Douglas Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of **APES 110 *Code of Ethics for Professional Accountants***.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 27 October 2020

.....
Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Douglas Superannuation Fund
Investment Summary as at 30 June 2019

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|-------------------------------|--------------|--------------------------|-----------------|--------------------|-------------------|---|----------------------------------|----------------------------|
| <u>Bank</u> | | | | | | | | |
| Westpac Savings Account | | | | 1,322.21 | 1,322.21 | | | 1.08% |
| Westpac Working Account | | | | 9,808.36 | 9,808.36 | | | 7.98% |
| | | | | 11,130.57 | 11,130.57 | | | 9.06% |
| <u>Unlisted Market</u> | | | | | | | | |
| Mackay Staff Unit Trust | 25,030.00000 | 1.0000 | 2.9793 | 25,030.00 | 74,570.63 | 49,540.63 | 197.93% | 60.68% |
| Sidcor Staff Unit Trust | 12,500.00000 | 1.0000 | 2.9750 | 12,500.00 | 37,188.00 | 24,688.00 | 197.50% | 30.26% |
| | | | | 37,530.00 | 111,758.63 | 74,228.63 | 197.78% | 90.94% |
| | | | | 48,660.57 | 122,889.20 | 74,228.63 | 152.54% | 100.00% |

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Self-managed superannuation fund annual return **2019**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2019* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place **X** in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2019 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Fund's tax file number (TFN) 799984634

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04 10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed A [Day Month Year]

Was Part A of the audit report qualified? B No [X] Yes []

Was Part B of the audit report qualified? C No [X] Yes []

If the audit report was qualified, have the reported issues been rectified? D No [] Yes []

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 032505 Fund account number 174547

Fund account name

Scott Robert Douglas and Sharon Lee Douglas ATF Douglas Superann

I would like my tax refunds made to this account. [X] Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number [] Account number []

Account name

[]

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAalias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN)

799984634

8 Status of SMSF

Australian superannuation fund

A No Yes

Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No Yes

9 Was the fund wound up during the income year?

No Yes

If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income **D1** \$ -00 Net foreign income **D** \$ -00 Loss

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus **#No-TFN-quoted contributions** **R3** \$ -00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$ -00

Gross distribution from partnerships **I** \$ -00

*Unfranked dividend amount **J** \$ -00

*Franked dividend amount **K** \$ -00

*Dividend franking credit **L** \$ -00

*Gross trust distributions **M** \$ -00 Code

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ -00

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$ -00

plus *Net non-arm's length trust distributions **U2** \$ -00

plus *Net other non-arm's length income **U3** \$ -00

*Other income **S** \$ -00 Code

*Assessable income due to changed tax status of fund **T** \$ -00

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U** \$ -00

#This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) **W** \$ -00 Loss

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ -00 Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

 Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

| | DEDUCTIONS | | NON-DEDUCTIBLE EXPENSES |
|---|---|---|---|
| Interest expenses within Australia | A1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | A2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Interest expenses overseas | B1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | B2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Capital works expenditure | D1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | D2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Decline in value of depreciating assets | E1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | E2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Insurance premiums – members | F1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | F2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Death benefit increase | G1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | |
| SMSF auditor fee | H1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | H2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Investment expenses | I1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | I2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Management and administration expenses | J1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | J2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Forestry managed investment scheme expense | U1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | U2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Other amounts | L1 \$ <input style="width: 150px;" type="text" value="259"/> -00 | Code <input style="width: 30px;" type="text" value="0"/> | L2 \$ <input style="width: 150px;" type="text" value="0"/> -00 |
| Tax losses deducted | M1 \$ <input style="width: 150px;" type="text" value="0"/> -00 | | |
| TOTAL DEDUCTIONS N \$ <input style="width: 150px;" type="text" value="259"/> -00 (Total A1 to M1) | | | TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px;" type="text" value="0"/> -00 (Total A2 to L2) |
| #TAXABLE INCOME OR LOSS O \$ <input style="width: 150px;" type="text" value="23765"/> -00 Loss <input style="width: 30px;" type="text"/> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) | | | TOTAL SMSF EXPENSES Z \$ <input style="width: 150px;" type="text" value="259"/> -00 (N plus Y) |

#This is a mandatory label.

Fund's tax file number (TFN)

799984634

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

| | | | |
|--|--------------|---------------------------------------|-----------|
| #Taxable income | A \$ | <input type="text" value="23765.00"/> | 00 |
| <i>(an amount must be included even if it is zero)</i> | | | |
| #Tax on taxable income | T1 \$ | <input type="text" value="3564.75"/> | |
| <i>(an amount must be included even if it is zero)</i> | | | |
| #Tax on no-TFN-quoted contributions | J \$ | <input type="text" value="0"/> | |
| <i>(an amount must be included even if it is zero)</i> | | | |

Gross tax **B \$**
(T1 plus J)

| | | | |
|--|--------------|--------------------------------|--|
| Foreign income tax offset | C1 \$ | <input type="text" value="0"/> | |
| Rebates and tax offsets | C2 \$ | <input type="text"/> | |
| Non-refundable non-carry forward tax offsets | C \$ | <input type="text" value="0"/> | |
| <i>(C1 plus C2)</i> | | | |

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

| | | | |
|---|--------------|--------------------------------|--|
| Early stage venture capital limited partnership tax offset | D1 \$ | <input type="text" value="0"/> | |
| Early stage venture capital limited partnership tax offset carried forward from previous year | D2 \$ | <input type="text" value="0"/> | |
| Early stage investor tax offset | D3 \$ | <input type="text" value="0"/> | |
| Early stage investor tax offset carried forward from previous year | D4 \$ | <input type="text" value="0"/> | |
| Non-refundable carry forward tax offsets | D \$ | <input type="text" value="0"/> | |
| <i>(D1 plus D2 plus D3 plus D4)</i> | | | |

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

| | | | |
|---|--------------|------------------------------------|--|
| Complying fund's franking credits tax offset | E1 \$ | <input type="text" value="65.57"/> | |
| No-TFN tax offset | E2 \$ | <input type="text"/> | |
| National rental affordability scheme tax offset | E3 \$ | <input type="text"/> | |
| Exploration credit tax offset | E4 \$ | <input type="text"/> | |
| Refundable tax offsets | E \$ | <input type="text" value="65.57"/> | |
| <i>(E1 plus E2 plus E3 plus E4)</i> | | | |

#TAX PAYABLE **T5 \$**
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

| | |
|--|---|
| Credit for interest on early payments – amount of interest | H1 \$ <input type="text"/> |
| Credit for tax withheld – foreign resident withholding (excluding capital gains) | H2 \$ <input type="text" value="0"/> |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual) | H3 \$ <input type="text" value="0"/> |
| Credit for TFN amounts withheld from payments from closely held trusts | H5 \$ <input type="text"/> |
| Credit for interest on no-TFN tax offset | H6 \$ <input type="text"/> |
| Credit for foreign resident capital gains withholding amounts | H8 \$ <input type="text"/> |
| Eligible credits | H \$ <input type="text" value="0"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i> |

| | |
|---|---|
| #Tax offset refunds (Remainder of refundable tax offsets) | I \$ <input type="text" value="0"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i> |
|---|---|

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

| | |
|---|--|
| AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you. | S \$ <input type="text" value="2771.18"/> <i>(T5 plus G less H less I less K plus L less M plus N)</i> |
|---|--|

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

Tax losses carried forward to later income years **U \$** -00

Net capital losses carried forward to later income years **V \$** -00

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels A to M)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement **Y** \$

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ ·00Unlisted trusts **B** \$ ·00Insurance policy **C** \$ ·00Other managed investments **D** \$ ·00**15b Australian direct investments**Cash and term deposits **E** \$ ·00Debt securities **F** \$ ·00Loans **G** \$ ·00Listed shares **H** \$ ·00Unlisted shares **I** \$ ·00Limited recourse borrowing arrangements **J** \$ ·00Non-residential real property **K** \$ ·00Residential real property **L** \$ ·00Collectables and personal use assets **M** \$ ·00Other assets **O** \$ ·00**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ ·00

Australian non-residential real property

J2 \$ ·00

Overseas real property

J3 \$ ·00

Australian shares

J4 \$ ·00

Overseas shares

J5 \$ ·00

Other

J6 \$ ·00**15c Other investments**Crypto-Currency **N** \$ ·00**15d Overseas direct investments**Overseas shares **P** \$ ·00Overseas non-residential real property **Q** \$ ·00Overseas residential real property **R** \$ ·00Overseas managed investments **S** \$ ·00Other overseas assets **T** \$ ·00

| | |
|--|---|
| TOTAL AUSTRALIAN AND OVERSEAS ASSETS (Sum of labels A to T) | U \$ <input type="text" value="128851"/> ·00 |
|--|---|

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$ ·00

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

Fund's tax file number (TFN)

16 LIABILITIES

| | | | | |
|--|--|-----|-------------------|---|
| Borrowings for limited recourse borrowing arrangements | V1 \$ <input type="text" value=""/> | -00 | | |
| Permissible temporary borrowings | V2 \$ <input type="text" value=""/> | -00 | | |
| Other borrowings | V3 \$ <input type="text" value=""/> | -00 | Borrowings | V \$ <input type="text" value="0"/> |
| Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) | | | W \$ | <input type="text" value="126339"/> |
| | | | Reserve accounts | X \$ <input type="text" value="0"/> |
| | | | Other liabilities | Y \$ <input type="text" value="2512"/> |
| TOTAL LIABILITIES | | | Z \$ | <input type="text" value="128851"/> |

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2019*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Day Month Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day Month Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

 Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**